G. R. S. IX-5]

Previous references.

File No. 14 of 1892

191

(Gen : Finance.

Serial Nos. 1–4

Later references.

G.F. 248 – 1903.

GENERAL AND REVENUE SECRETARIAT.

P34
K.E

Serial Nos.

Major ~~Part~~ B for September 1893.

SUBJECT.

Continuance of the practice of depositing money in the Treasuries of Taluks where Survey operations are in progress by Survey officers

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Indexed
GM

Countermarked

W D 88—GPB—50,000—24-7-16

4A

CHIEF SECRETARY'S OFFICE.

REVENUE BRANCH.

GF. 14-92
881-4

OFFICE NOTE.

SUBJECT. Re the practice of depositing money in the Treasuries of Taluks where Survey operations are in progress, by the Revenue Survey Department.

LAST REFERENCE. Letter No. 1180 dated 15 June 93 from The Superintendent Rev. Survey

No: 840 & 24/2/93. S.no: 1.

The Deputy Commr: of Bangalore, in raising objections to the practice of depositing money by the Revenue Survey Department in the Treasuries of Taluks where any Survey operations are in progress, reported that, with a view to give effect to the recent orders of Government discouraging the swelling of deposits not sanctioned by the Codal Rules, he

he has instructed the Amildars not to keep in deposit any more money sent by the Survey Department. The Deputy Commissioner referred to Cir. No 1108 dated 11 April 1874 which was issued long before the introduction of the Civil Account Code, and submitted the matter for the orders of Government as the Comptroller had not, as required by Section 5 of Chapter 19 of Civil Account Code, issued any special permission; and suggested that the Survey Deptt., like the Forest and D P W departments might be given a credit, of which payment will be made by Amildars on cheques issued by the officers holding the credit, or, the Survey officer might

Subject put up

Keep

keep his money in a sealed box which might be guarded in the Treasury room.

Memo No 170484 April 93. S No 2

2. This being referred to the Comptroller for opinion, he explained as follows:— The procedure prescribed for Revenue Survey transactions with Treasuries, which has been in force since the introduction of the Revenue Survey operations in Mysore was for the Deputy Superintendent to obtain letters of credit from his office in his own favour on the Treasuries of the Districts where Survey operations were conducted. Against these letters of credit he granted cheques in favour of Assistant Superintendents in charge of Survey parties, which were cashed by them placing such of the amount

therein

thereof as was not immediately required by them in deposit and they were received as such by the Treasury under exception 4 of Account Department Cir No: 1108 dated 11 April 1874. On a reference being made to the Deputy Superintendent it was ascertained that the cheques granted by him in-cluded the pay of the officers in charge of parties and their establishments and might not be drawn at once but allowed to remain in deposit* for safe custody. The Comptroller also stated that this was strictly forbidden by Codal rules, Vide Chap 15 Article 247 of the Civil Account Code, and that under Article 353 of Chap 20 of the Same Code such de-posits might be treated as personal Deposits, but this would

Entrust put up

would be a fair unnecessary trouble on the Treasury Department and tend to swell the number of Deposit items.

3 The Comptroller therefore suggested that the present procedure in regard to Revenue Survey Transactions should be modified. The Deputy Commissioner instead of obtaining letters of credit in his own favour, might get them in favour of the Revenue Survey officers concerned and they might draw cheques against these letters of credit as fund were required by them. The pay of the officers and their establishments might be drawn on bills in the same manner as other gazetted officers and their establishments. The Comptroller however said that the matter might be referred to the Superintendent Revenue

Revenue Survey for opinion.

4. The Superintendent Revenue Survey, whose opinion was invited recommends very strongly the continuance of the present system, in the matter of depositing money in the Treasuries of Taluks where Survey operations are in progress, and adds that no saving in trouble will result from adopting the Comptroller's suggestion that the Deputy Commissioner instead of obtaining letters of credit in his own favour should get them in favour of the Several Revenue Survey officers concerned.

S. no. 4.

Submitted for orders.

cs 30/8/93

Draft order sanctly the continuance of the present practice" & asking the Dyr to withdraw the objection taken by him - The "present practice" is justifiable under Art 353 ("Pers^l Deposits") Chapter 20 of the Court Acct Code 5th Edn - Sec 5 of Chapter IX of the C A Code "cited by the Dyr is not traceable

14/9

XIX

Chap 15. Civil Account Code Vol I.

Article 247.

The treatment of the following items as deposits prohibited :—.

(a). No pay, pension, or other allowance, should be placed in deposit on the ground of the absence of the payee, or for any other reason: in a district office pay should not be drawn till the claimant appears.

* * * * * *

Article 355. Personal deposits. Chap 20

Receipts and payments (1) on account of wards and attached estates and estates under Govt management, and (2) on any other account for which the special permission of the Comptroller-Genl for opening a banking account with the Treasury has been obtained (through the local accounts office), should be recorded in personal ledgers.

All Public Monies in Treasuries to be entered in their Public Accounts. — Circular No 1108, Dated 11th April 1874. —

With reference to orders of the Government of India, Financial Department, No 2124, dated 31st March 1874 (Gazette of India 4th April), the Deputy Accountant General has the honor to request that Officer in Charge of District and Sub-Treasuries will, without any exception enter every sum of Money received by them in their public capacity in the accounts of the Treasury, under its proper head. The rule has hitherto been generally in force, except in regard to the sums hereinafter mentioned. These must henceforward be entered in the Deposit accounts of the Treasury as follows: —

1 Unexpended balances of Municip

in favor of Amildars.

2 Unexpended balances of Cheques for civil works similarly drawn.

3 Unexpended balances of Cheques for Districts Funds similarly drawn.

4. Cash belonging to Survey Department, lodged in the Treasury for safe custody

Cash belonging to Pudurat Funds, lodged in the Treasury for safe custody

compared
AD

Asst D Rev Acct 1827
No 14867 7 Marchy 1893
COMPTROLLER'S OFFICE
1814
10 MAR. 93
MYSORE

Forwarded to the Comptroller for favor of opinion.

By order

[signature]

Chief Secretary

113-43
7 - APR. 93
R 2815

#3

7/3 Rev Mon 7/4

Memo No 1704

10/4/93

Subsidiary draft 10/4/93

The procedure prescribed for Rev: Survey transactions with Treasuries, which has been in force since the introduction of the Revenue Survey operations in Mysore is for the Dy Supermtt to obtain letters of credit from this office in his own favor on the Treasuries of the Districts where survey operations are conducted, against these letters of credit he grants cheques in favor of Assistt Superintendents in charge of survey parties which are cashed by them placing such of the amount thereof as is not immediately

Recd 27/2 Reqd by them

(General Serial No. 30.)

93-87
FEB. 93
R 2419

1892-93

From The Dy Commissioner Bangalore District

G.F. 14-92-1

To

The Chief Secretary to the Dewan of Mysore.

Dated 24th February 1893.

Despatched

Received

Enclosures No.

General No.

D No. 840.

[illegible] for such orders as may be necessary, the matter of depositing money in the Treasuries of Taluks where any Survey operations may be in progress by the Revenue Survey Department.

Rev. Mon 27/2

[illegible] 3/2

M. G. C. P. Bangalore.—27-1-93.—5,000.

in deposit and they are received as such by the Treasury under Exception 4 of Acct. Dept Cir: No 1108 of 11 April 74.

On a reference being made to the Dy Supt it has been elicited that the cheques granted by him include the pay of the officers in charge of parties & their Estbts and may not be drawn at once but allowed to remain ~~under~~ in deposits for safe custody - This is strictly forbidden by Codal Rules. Vide Chap: 15 article 247 of the C. A Code - under article 355 of Chap 20 of the same code, such deposits may be treated as personal Deposits, but this would entail unnecessary trouble on the Treasury Department and tend to swell the number of Deposit items.

It appears therefore necessary that the present procedure in regard to Rev: Survey transactions should be modified. The Dy Commr instead of obtaining letters of credit in his own favor, may get them in favor of the Rev Survey officers concerned and they may draw cheques against these letters of credit as ~~[illegible]~~ funds are reqd by them. The pay of the officers & their Establishments may be drawn on bills in the same manner as other ~~[illegible]~~ gazetted officers and their Establishments.

I would suggest that that the matter be referred to the Superintt Rev: Survey for opinion -

Sd Eng Cy
Hampton
M.G.

4/4/93

D No. 840

Dy Commissioner's Office
Bangalore District
Dated 24th February/93

To

The Chief Secretary to the
Dewan of Mysore

Sir,

I have the honor to bring to notice that the Revenue Survey Department have been in the habit of depositing money in the Treasuries of Taluks where any Survey Operations may be in progress, but as the Account Code made no allowance for it, and as the recent orders of the Government are to discourage deposits not sanctioned by the Rules, I have instructed the Amildars that they should not keep any money sent by Survey Officers in Revenue deposits. Colonel Grant forwards

an Extract from Circular No 110-8 dated 11th April 1874, issued by the late Deputy Accountant General of Mysore and states that "the interruption of present practice will interfere greatly with his work".

2. As the Circular above alluded to was issued long before the introduction of the Civil Account Code and as the Comptroller has not, as required by Section 5 of Chapter 19 of the said Code, issued any Special permission, I submit the matter for such orders, as the Government may be pleased to pass.

3. The Survey Department like the Forest Department and the D.P.W. may be given a credit, out of which payment will be made by Amildars on cheques issued by the Officer holding

the credit; or the Survey Officer may keep his money in a sealed box; which may be guarded in the Treasury Room: I am not prepared to recommend the swelling of Revenue Deposits.

I have the honor to be

Sir

Your Most Obedient Servant

Udaing Meason

For Deputy Commissioner

WBG

G.F. 14-92-2

(3)

To The Superintendent
Revenue Survey in Mysore.

Dated 18/20-5-93

No 19497 Sn 11.
R. 2343.

Has the honor to forward herewith for opinion, Memo: No. 1704* dated 4th April /93 from the Comptroller to the Government of Mysore, ~~[illegible]~~ ~~[illegible]~~ making certain suggestions on the reference made by the Deputy Commissioner of Bangalore in his No. 840 of the 24th Feby/93 in the matter of depositing money in the Treasuries of Taluks where Survey operations may be in progress by the Revenue Survey Department.

*in original with enclosures to be obliquely returned.

By order.
[signature] 18/5
Chief Secty.

[signature] 10/4/93.

(General Serial No. 30.)

189

From

The Chief Secretary to the Dewan of Mysore.

To

Dated

Despatched

Received

Enclosures No.

General No.

No.

Draft for A.C.

11/4

No. 47.

(4) 1893. 14847

From The Superintendent R 3662
Mysore Revenue Survey.

To The Chief Secretary
~~The Revenue Survey,~~ to the Dewan ~~Mysore~~ of Mysore.

Dated } Bangalore 12th June/93
Despatched }
Received.

Enclosures No. 1 file of corres:

General No. 1180 } 1893.
No.

G.F. 14-92-3

Very strongly recommending that the present system in the matter of depositing money in the Taluk Treasuries of Taluks where Survey operations are in progress may be allowed to continue.

To the Same. By Comm^r Bangalore. + the Comptroller No 4911-3 / R 7349-92 / 16/9.

Rev. Mm
15/6

R 17/6

Sub^d with memo.
CS
29/6.

32
1.6

Rev 16/6

(4)

No. 1180

~~Survey~~ Superintendent's Office
Bangalore 15th June 1893.

To

The Chief Secretary
to the Dewan of Mysore.

Sir,

I have the honor in reply to your Docket No. 19497/2343 dated 18th Ultimo to forward original correspondence on the subject which has since taken place between my Special Assistant and myself. Mr. Appaw Row's letter No. 157 of the 13th Instant goes fully into the matter and I beg very strongly to recommend that the present system in the matter of depositing money in the

Treasuries

Treasuries of Talukas where Survey operations are in progress may be allowed to continue.

2 I do not think that any saving in trouble would result from adopting the Comptroller's suggestions that the Deputy Commissioner instead of obtaining letters of credit in his own favour should get them in favour of the several Revenue Survey Officers concerned. I believe the present system to be the best, under the peculiar circumstances of the Revenue Survey Department, that could be devised and it was adopted from the first after the most careful consideration.

3 I request that the marginally noted Papers may kindly be returned when no longer required

1 This Office No. 1128 dated 22nd May 1893.
2 Mr. Appu Row's letter No. 157 dated 13th June/93.

I have the honor to be
Sir,
Your most Obdt. Servt.

Superintendent Mysore
Rev Survey.

Survey No. 47.

1893.

From

COMPTROLLER'S OFFICE
13 MAR 93
MYSORE

The Asst. Commr.
Mysore Rev. Surv.

To The Comptroller
in Mysore

Dated 11th March/93

Despatched Acct. Off.

Received

ENCLOSURES No.

No. 77 of 1893

His docket No. 4606 dated
10th March/93.

Has the honor to state that
the deposits of the Revenue
Survey Department, do not
include the pay of the Officers
They draw their pay from the
balance, at their credit,
which is lodged, for safe
custody, in the Taluk Trea-
sury, under the head of
"deposits".

The enclosurers are

herewith returned.

C. Appu Rao
Asst. Commissioner
Mysore Rev. Survey.

[illegible]

G.F. 14-92-A

(General Serial No. 30.)

COMPTROLLER'S MYSORE 1892 MAR 9 3

From The Treasury Officer Bangalore Distt.

To The Comptroller of Mysore

Dated

Despatched } 4 March 1893

Received

Enclosures No. one file of Canarese correspondence

General No. 465

No.

In forwarding the Canarese correspondence between this Office and the Amildar of Bangalore Taluk relating to the disposal of deposit items belonging to the Revenue Survey Officers, has the honour to request the favour of his instructions as to, what kind of cash belonging to Survey department may be taken from them for deposit in the Treasury accounts, as the Circular No 1108 of 11th October 1874 does not specify the nature of deposits. It will be seen from the file of correspondence that the deposits now made by these Officers appear to include pay of Officers and other sums drawn by them on cheques for Survey expenses. In the opinion of the undersigned, the latter, if it cannot be cleared of immediately after the issue of a cheque, may

may be allowable to a certain Extent, it being for Government purpose. As regards pay it is objectionable for these Officers to bring to Treasury Deposit accounts, the salaries drawn by them, treating them as Banking accounts and insisting upon Taluk authorities to furnish accounts thereto. For this purpose suggests that the deposits may be made in the Savings' Bank and accounts drawn from it from time to time as required by them instead of encumbering the deposit accounts regarding which strict instructions have been given by the Comptroller.

M Lang Meason

Treasury Officer
Bangalore District

4/3/93

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Public moneys in
entered in their pu

Circular No 1108 da

With reference
of the Govt of India, Fin
Department, No 2124, da
march 1874 (Gazette of India
4th April) the Deputy Accounts
General has the honor to
request that officers in cha
District & Taluk Treasuries
thout any exception
very sum of money
ceived by them in the
public capacity in the acco
of their Treasury, under i
proper head. This rule h
hitherto been generally in fo
except in regard to the sum
inafter mentioned. These mus
henceforward be entered
in the deposit accounts of
the Treasury as follows.

1 Unexpended balances

Public moneys in Treasuries to be entered in their public accounts.

Circular No 1108 dated 11th April 1874

With reference to order of the Govt of India, Financial Department, No 2124, dated 31st March 1874 (Gazette of India 4th April) the Deputy Accountant General has the honor to request that officers in charge of District & Taluk Treasuries will without any exception enter every sum of money received by them in the public capacity in the accounts of their Treasury, under a proper head. This rule has hitherto been generally in force except in regard to the sums hereinafter mentioned. These must henceforward be entered in the deposit accounts of the Treasury as follows:

1 Unclaimed balances

of municipal cheques drawn on
Talukas in favour of Amildars
2 do of cheques for Civil
works similarly drawn
do of cheques for district
funds similarly drawn.
4. Cash belonging to Survey
Department lodged in
the Treasury for safe custody
cash belonging to Pudu-
vatfunds lodged in the
Treasury for safe custody.

Copy
[illegible]

31-1-23

1163

2031

805

1881

5 — 2 — 93

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804

15 93

17-2-93

(5)

G.F. 14-9.2-4

No 4911-3 / R.F. 349-92 D/ 16-9-93 / 18.

Dn 2

Read:-

Letter No. 840 dated the 24th February 1893 from the Dy: Commissioner of the Bangalore District, reporting that in view to give effect to the recent orders of Government regarding ~~discouraging the swelling of~~ deposits not sanctioned by ~~Government~~ Codal Rules, he has instructed the Amildars not to keep in deposit any money sent by the Revenue Survey Department in the Taluks in which Survey operations are in progress.

Also

Also Correspondence ending with letter No. 1180 dated 15th June 1893 from the Superintendent, Rev. Survey in Mysore, on the subject.

Order thereon.

Under the circumstances brought to notice in the foregoing correspondence, Government are pleased to sanction the continuance of the usual ~~present~~ practice of depositing money in Taluk Treasuries in which

Survey

Survey operations are in progress. The Dy: Commr will accordingly be requested to withdraw the objections taken by him and the orders issued to the amildars.

2. The ~~former~~ said practice is justifiable under article 355 ("Personal deposits") chapter 20 of the Civil Account Code, 5th Edition. ~~and~~ The "Section 5 of chapter XIX of the Civil Account Code" cited by the Dy: Commr is not traceable.

Chief Secretary
16/9/93

The Dy: Commr
Bangalore Dt.

The Comptroller to the Govt. of Mysore

The Supt. Rev: Survey in Mysore
returning the papers referred to in para 3 of this letter.

Draft for approval